



Enclosed is your 2021 Signed Statement of Personal Property in Wasatch County. Forms (Schedule B, Schedule C, Business Change Form), depreciation schedules and equipment classification guides are available on our website at: [www.wasatch.utah.gov/assessor/personalproperty](http://www.wasatch.utah.gov/assessor/personalproperty) Please contact our office if you need forms mailed to you.

**IF WE DO NOT RECEIVE YOUR SIGNED STATEMENT (EVEN IF EXEMPT) YOU WILL BE PENALIZED!**  
**STATEMENT DUE DATE: MAY 15, 2021 (postmark acceptable).**

**Signed statements will not be accepted without an itemized equipment list.**

**--INSTRUCTIONS--**

**LINE 1** - Equipment and Supplies – If you have previously filed, this amount (Grand Total from Schedule A) is printed on the reverse of your Signed Statement of Personal Property. (for larger accounts it will be on the last page) If you are a lease company, this is your total Taxable Value. This amount can change, due to the changing cost of supplies. Line through the printed supplies amount, write in the current amount and recalculate schedule A Grand Total. The cost of supplies is determined by using one-years total cost of supplies and dividing by 12. Supplies defined: office, shipping, and maintenance supplies, replacement parts, lubricating oils, fuel and consumable items not held for sale. Inventory items are not included. **Supplies need to be adjusted each year.**

**LINE 2** - Acquisitions – **New businesses** list all of your equipment, year purchased and purchase price when new on Schedule B. Next, using the **YELLOW** paper, determine the correct **Property Code** and **Percent Good** for the item. Then multiply the **Acquisition Cost** of the item by the **Percent Good**. This is the **Taxable Value** of the item. After the **Taxable Value** for all of the items have been determined, total this column to get the Grand Total. This total should then be placed on **Line 2** on the front of the Signed Statement.

**Existing businesses that have previously filed:** If you acquired new property during 2020, you must complete the top portion of **Schedule B**, listing those additions and placing that total on **Line 2**. You may include your own spreadsheet; but you must show addition detail.

**LINE 3** - Deletions – **For businesses that have previously filed:** If you disposed of property during 2020, you must complete the bottom portion of **Schedule B**, listing those deletions and placing that total on **Line 3**. **Deletions must tie to last year's rendition!** You may include your own spreadsheet; but you must show deletion detail.

If you have not acquired or disposed of any property during 2020, **Line 2 and Line 3** can be left blank. If this is a new business or one that has not previously filed, you may leave **Line 2 and Line 3** blank.

**Line 4** - Total taxable value (add lines 1 and 2 **subtract** line 3 for taxable total line 4). **IF Line 4 total is less than \$15,300, STOP, do not calculate the tax at this time, sign Section A and B (Application for Exemption) and return. IF Line 4 total is greater than \$15,301, continue to Line 5. DO NOT DEDUCT \$15,300.**

**A statement returned with zeros entered on line 1, 2 & 4 without an explanation as to why, will be subject to estimation by the Assessor's office and NO exemption will be allowed. You must itemize all personal property to be eligible for the exemption.**

**Line 5** - Tax rate for taxing district for the physical (situs) address of your business. If your business moved during the year, please call us (435) 657-3188 for correct tax rate for the new location.

**Line 6** - Tax due. Multiply Line 4 by the tax rate on Line 5 and place amount due on this line. **This will be your total tax due UNLESS** you have unregistered OHV's or heavy trucks or trailers used with your business (see line 7 and 8 and 9) or if you have a credit which has carried forward from the previous year.

**Line 7** - Age Based Fee. If your business has an off-highway vehicle that is **NOT** registered with State of Utah, Motor Vehicle Division, listed on Schedule A with the appropriate Age Based Fee.

**Line 8** - Fee in Lieu. If your business has a trailer that is **NOT** registered with State of Utah, Motor Vehicle Division. Trailers are Property Class 21. Existing trailers are listed at the top of Schedule A, don't forget to transfer this the tax due to line 8. New trailers will be listed on Schedule B. Please calculate the tax due and enter on line 8.

**Line 9** - Tax Amount Due. Add Line 6, 7 and 8 together for the total amount due.

**Unsigned statements** will be returned and may be subject to additional interest and penalties if delayed.

Sign your Confidential Annual Personal Property Tax Statement. Make a copy showing amount paid for your records, as no receipt will be issued.

Utah Code Ann. 59-2-1115 states that a business with a taxable value LESS THAN \$15,300 may be exempt from Personal Property Tax. You MUST sign Section A and Section B to apply for this exemption. Also, the enclosed forms **must** be **completed and returned** to our office by the **May 15<sup>th</sup>** due date in to qualify for this exemption. The Personal Property Statement is subject to review and audit. If you do not qualify for this exemption, we will notify you and payment will be due immediately.

**If these forms are not returned by May 15<sup>th</sup>, no exemption will be allowed.**

If this business has changes in ownership, name, representative, mailing address, etc., or closure of business, please make a notation of these changes on the statement or complete the change of business form available on our website: [www.wasatch.utah.gov/assessor/personalproperty](http://www.wasatch.utah.gov/assessor/personalproperty). Return the change of business form with the Signed Statement of Personal Property to Wasatch County Assessor • 25 North Main Street • Heber City, UT 84032

**PLEASE NOTE: PERSONAL PROPERTY TAXES ARE DUE MAY 15, 2021.  
INTEREST WILL BE CHARGED ON ALL PAST DUE ACCOUNTS AFTER THAT DATE.**

Pertinent Code Citations for Personal Property Assessment:

**PENALTY:** 59-2-307 "Any person who fails to file the signed statement required by section 59-2-306, or fails to appear and testify when requested by the assessor, shall pay a penalty equal to 10% of the estimated tax due, but not less than \$25 for each failure to file a signed and completed statement.

**APPEAL:** 59-2-1005 (1)) A taxpayer downing personal property assessed by a county assessor under Section 59-2-301 may make an appeal relating to the value of the personal property by filing an application with the County legislative body no later than May 15, 2021. Appeal forms may be obtained from the Wasatch County Auditor's Office, 25 North Main Street, Heber City, UT 84032.

**If taxes are not paid, Utah Code 59-2-1303 authorizes the Assessor to collect delinquent taxes through seizure and sale. The Assessor may attach delinquent taxes to real property.**

IF YOU DO NOT SUBMIT A SIGNED STATEMENT, THE ASSESSOR WILL ESTIMATE THE VALUE OF YOUR PERSONAL PROPERTY AS REQUIRED BY UTAH CODE ANNOTATED 59-2-307. UTAH LAW PROVIDES THAT AN ESTIMATE SHALL NOT BE REDUCED BY THE COUNTY BOARD OF EQUALIZATION OR BY THE STATE TAX COMMISSION.

**All Business Personal Property accounts are subject to audit.**

**TRAINED STAFF IS AVAILABLE TO ASSIST ANYONE NEEDING HELP COMPLETING THE PERSONAL  
PROPERTY STATEMENT.**

**TELEPHONE INQUIRIES (435) 657-3188 Monday – Thursday 8:00 a.m. to 5:00 p.m.**

**EMAIL INQUIRIES [personalprop@wasatch.utah.gov](mailto:personalprop@wasatch.utah.gov)**

**Return forms and make check payable to: WASATCH COUNTY ASSESSOR  
25 North Main Street  
Heber City, UT 84032**

**Payment may be made online. Enter correct payment amount, scan these forms with payment receipt and email to [personalproperty@wasatch.utah.gov](mailto:personalproperty@wasatch.utah.gov)**

**Wasatch County-Personal Property User Payment Accounts**

Use your Account Number to find your account.  
Please verify the name on the account to assure your payment is posted to the correct account.

**Wasatch County-Personal Property**

**Account Number Search**

??-??-#### (Please call 435-657-3188 if account is unknown)

**Select Account Number**

If you cannot find your account, it could be due to one of the following reasons:

- The search information entered may be incorrect. Please verify the **Account Number** you entered.
- The billing or account balance information for your account has not yet been uploaded by the merchant.